



Ovals must be filled in completely. Example: For the year January 1–December 31, 2002 or other taxable year beginning _____, 2002, ending _____.

2002

PRINCIPAL CORPORATION NAME

SUBSIDIARY CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER (FID)

FEDERAL IDENTIFICATION NUMBER (FID)

Attach all copies of U.S. Form 6765. Attach additional Schedule RC-As if necessary. See instructions.

Fill in all applicable oval(s):

- ▶ ☐ Massachusetts gross receipts are being used to compute the fixed base and average annual receipts.
☐ Federal gross receipts are being used to compute the fixed base and average annual receipts.
 ▶ ☐ Corporation is electing to calculate the credit separately for qualified defense-related activities. If making this election, file two schedule RC-As and fill in one of the following ovals: ☐ Defense - related activities ☐ Other qualified activities

Massachusetts Basic Research Payments

1 Basic research payments to qualified organizations:

a. Principal reporting corporation ► 1a

b. Subsidiary corporation...... 1b

c. Total basic research payments. Add lines 1a and 1b. Not less than "0" 1c

2 Base period amount ► 2

3	Incremental payments. Subtract line 2 from line 1c	3
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4 Tentative credit for basic research payments. Multiply line 3 by 15 % 4

Massachusetts Qualified Research Expenses

5 Wages for qualified services:

a. Principal reporting corporation...... 5a

b. Subsidiary corporation...... 5b

c. Total basic research payments. Add lines 5a and 5b. 5c

6 Cost of supplies:

a. Principal reporting corporation...... 6a

b. Subsidiary corporation...... 6b

c. Total cost of supplies. Add lines 6a and 6b. 6c

7 Payments for computer use:

a. Principal reporting corporation...... 7a

b. Subsidiary corporation...... 7b

c. Total payments for computer use. Add lines 7a and 7b 7c

8 65 % of contract expenses:

a. Principal reporting corporation...... 8a

b. Subsidiary corporation...... 8b

c. 65 % of total contract expenses. Add lines 8a and 8b 8c



9	Qualified research expenses:	
a.	Principal reporting corporation. Add lines 5a, 6a, 7a, and 8a.	9a
b.	Subsidiary corporation. Add lines 5b, 6b, 7b, and 8b.	9b
c.	Total qualified research expenses. Add lines 9a and 9b	9c
10	Fixed base percentage. Do not enter more than 16%. See instructions	10
11	Enter average annual gross receipts. See instructions	11
12	Base amount. Multiply line 11 by the percentage in line 10. (Not less than 50% of line 9c)	12
13	Incremental qualified research expenses. Subtract line 12 from line 9c	13
14	Tentative credit for qualified research expenses. Multiply line 13 by 10%	14

Allocation Percentage

15	Research expenses and payments:	
a.	Principal corporation. Add lines 1a and 9a	15a
b.	Subsidiary corporation. Add lines 1b and 9b	15b
c.	Total research expenses and payments. Add lines 15a and 15b	15c
16	Allocation percentage:	
a.	Principal corporation. Divide line 15a by line 15c	16a
b.	Subsidiary corporation. Divide line 15b by line 15c	16b
17	Total current tentative research credit. Add lines 4 and 14	17
18	Allocated credit:	
a.	Principal corporation. Multiply line 17 by the percentage in line 16a	18a
b.	Subsidiary corporation. Multiply line 17 by the Percentage in line 16b.	18b
c.	Total allocated credit. Add lines 18a and 18b. See instructions.	18c

Research Credit Limitations

Only corporations doing business in Massachusetts should complete lines 19 through 39.

19	Excise before credits:	
a.	Principal corporation	19a
b.	Subsidiary corporation.	19b
c.	Total excise due before credits. Add lines 19a and 19b	19c
20	Unused carryover credit:	
a.	Principal corporation (from 2001 Schedule RC-A, Part 5, Column C)	20a
b.	Subsidiary corporation (from 2001 Schedule RC-A, Part 5, Column C).	20b
21	Available research credit:	
a.	Principal corporation. Add lines 18a and 20a	21a
b.	Subsidiary corporation. Add lines 18b and 20b	21b
c.	Total available research credit. Add lines 21a and 21b	21c



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

22	Allocation percentage:	
a.	Principal corporation. Divide line 19a by line 19c	22a <input type="text"/>
b.	Subsidiary corporation. Divide line 19b by line 19c	22b <input type="text"/>
23	Excise not subject to 75% limitation:	
a.	Principal corporation. Multiply 25,000 by line 22a	23a <input type="text"/>
b.	Subsidiary corporation. Multiply 25,000 by line 22b	23b <input type="text"/>
24	Excise subject to 75% limitation:	
a.	Principal corporation. Subtract line 23a from 19a. Not less than "0"	24a <input type="text"/>
b.	Subsidiary corporation. Subtract line 23b from line 19b. Not less than "0"	24b <input type="text"/>
25	75% limitation:	
a.	Principal corporation. Multiply line 24a by 75%	25a <input type="text"/>
b.	Subsidiary corporation. Multiply line 24b by 75%	25b <input type="text"/>
26	Excise due before minimum tax limitations:	
a.	Principal corporation. If line 19a is less than or equal to line 23a, enter the amount from line 19a. Otherwise, add lines 23a and 25a.	26a <input type="text"/>
b.	Subsidiary corporation. If line 19b is less than or equal to line 23b, enter the amount from line 19b. Otherwise, add lines 23b and 25b	26b <input type="text"/>
27	Minimum excise limitations:	
a.	Principal corporation. See instructions.	27a <input type="text"/>
b.	Subsidiary corporation. See instructions	27b <input type="text"/>
28	Maximum allowable research credit:	
a.	Principal corporation. Subtract line 27a from line 26a	28a <input type="text"/>
b.	Subsidiary corporation. Subtract line 27b from line 26b	28b <input type="text"/>
29	Allowable research credit:	
a.	Principal corporation. Enter the smaller of line 21a or 28a	29a <input type="text"/>
b.	Subsidiary corporation. . Enter the smaller of line 21b or 28b	29b <input type="text"/>
30	Research credit taken against excise:	
a.	Principal corporation. See instructions.	30a <input type="text"/>
b.	Subsidiary corporation. See instructions	30b <input type="text"/>
Research Credit Carryover		
31	15-year research credit carryover available for 2002:	
a.	Principal corporation	31a <input type="text"/>
b.	Subsidiary corporation.	31b <input type="text"/>
32	Unlimited research credit carryover available for 2002:	
a.	Principal corporation	32a <input type="text"/>
b.	Subsidiary corporation.	32b <input type="text"/>



A horizontal number line with arrows at both ends, labeled 0, 1, 2, 3, 4, 5, 6, 7, 8, 9, 10. There are red arrows pointing to the right from the numbers 2 and 5.

A horizontal number line with arrows at both ends, labeled 0 and 10. There are tick marks at every integer from 0 to 10. A red dot is placed on the tick mark for the number 5.